



COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR - CONTROLLER

04814

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program
For the Period October 1, 2007, to September 30, 2008

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program
For the Period October 1, 2007, to September 30, 2008

Audit Staff:

Hong Lun (Andy) Yu	Audit Manager
Charlie Wang	Auditor

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program

For the Period October 1, 2007, to September 30, 2008

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Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller



County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

June 24, 2009

Jan Scully, District Attorney
County of Sacramento
901 G Street
Sacramento, CA 95814

AUDITOR'S REPORT

We have audited the accompanying Schedule of Status of Cash and Accounts Receivable (Federal and Local) of the County of Sacramento, Office of the District Attorney (DA), Elder Abuse Advocacy and Outreach Program, Office of Emergency Services (OES), Grant Number EA07100340 as of September 30, 2008, and the related Schedules of Approved Budget, Expenditures Claimed, and Audited Costs for the grant period October 1, 2007, to September 30, 2008. These schedules are the responsibility of the DA management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit in accordance with auditing standards accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States and with certain provisions of the *OES Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe our audit provides a reasonable basis for our opinion.

In connection with the audit contained herein, there are certain disclosures that are necessary pursuant to *Government Auditing Standards* Statement #3.

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Government Auditing Standards* independence standards. Specifically, "auditors should not audit their own

work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.”

Although the Director of Finance is statutorily obligated to maintain the accounts of departments, districts, or funds that are contained within the county treasury, we believe the following safeguard and division of responsibility exists: the staff that has the responsibility to perform audits within the Auditor-Controller Division has no other responsibility of the accounts and records being audited, including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

In our opinion, except for the disclosure for *Government Auditing Standards* Statement #3 as noted above, the schedules present fairly in all material respects, the Status of Cash and Accounts Receivable (Federal and Local) of the County of Sacramento, Office of the District Attorney, Elder Abuse Advocacy and Outreach Program, OES Grant Number EA07100340 and the related Approved Budget, Expenditures Claimed, and Audited Costs for the contract period October 1, 2007, to September 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 24, 2009, on our consideration of the County of Sacramento, DA’s office internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

A handwritten signature in dark ink, appearing to be 'H. Yu', written over a horizontal line.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program

Schedule of Status of Cash and Accounts Receivable
(Federal and Local)

As of September 30, 2008

Cash Received

Federal (receivable during grant period)	\$ 48,275
Local (Match)	<u>16,463</u>
Total cash available during the grant period	<u>64,738</u>
Amount due from Federal	<u>17,576</u>
Total funds available for the grant period	<u>\$ 82,314</u>

Disbursements

Federal	\$ 65,851
Local	<u>16,463</u>
Total Disbursements	<u>\$ 82,314</u>

The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program

Schedule of Approved Budget,
Expenditures Claimed, and Audited Costs

For the Period October 1, 2007, to September 30, 2008

	<u>Budget</u>	<u>Expenditures Claimed and Audited Costs</u>		
		<u>Grant</u>	<u>Match</u>	<u>Total</u>
Costs				
Personal Services	\$ 79,751	65,851	13,900	79,751
Operating Expenses	<u>2,563</u>	<u></u>	<u>2,563</u>	<u>2,563</u>
Total Costs	<u>\$ 82,314</u>	<u>65,851</u>	<u>16,463</u>	<u>82,314</u>
Funding				
Federal	\$ 65,851	65,851		65,851
Local	<u>16,463</u>	<u></u>	<u>16,463</u>	<u>16,463</u>
Total Funds	<u>\$ 82,314</u>	<u>65,851</u>	<u>16,463</u>	<u>82,314</u>

The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
Office of Emergency Services
Grant No. EA07100340
Elder Abuse Advocacy and Outreach Program

Notes to Financial Schedules

For the Period October 1, 2007, to September 30, 2008

1. Program Description

The County of Sacramento, Office of the District Attorney, entered into Grant No. EA07100340 in the amount of \$82,314 (\$65,851 Federal funding from the Department of Justice, Federal catalog number 16.575 and \$16,463 local funding) with the State of California, Office of Emergency Services (OES), for the period of October 1, 2007, through September 30, 2008. The objective of the program is to provide funding for the Sacramento County Elder Abuse Unit for direct advocacy and outreach services to victims of elder and dependent adult abuse. The contract was approved by Resolution 2008-0004, adopted by the Sacramento County Board of Supervisors on January 8, 2008.

2. Accounts and Records

The Sacramento County, Office of the District Attorney, receives funds from OES, which are deposited to the District Attorney's Elder Abuse Advocacy and Outreach Program revenue account with the County of Sacramento, Department of Finance, Treasurer. A separate fund center is maintained within the financial records of the County of Sacramento for this program. Expenditures are reimbursed quarterly. Report of Expenditures and Request for Funds, Form 201, is completed by the District Attorney's Office and submitted to OES for reimbursement of grant expenditures.

3. Local Funding

The grant agreement requires a local cash/in-kind matching fund of 20% total expenditure claimed up to a total local match of \$16,463. The local match requirement was met.

4. Accounts Receivable

The funds received from OES during the grant period October 1, 2007, to September 30, 2008, was \$48,275. The accounts receivable was \$17,576 and was subsequently received. The total grant funds received from OES was \$65,851.

OTHER REPORT

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June 24, 2009

Jan Scully, District Attorney
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**AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL SCHEDULES PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited the accompanying Status of Cash and Accounts Receivable (Federal and Local) of the County of Sacramento, Office of the District Attorney (DA), Elder Abuse Advocacy and Outreach Program, Office of Emergency Services (OES) Grant Number EA07100340 as of September 30, 2008, and the related schedules of Approved Budget, Expenditures Claimed, and Audited Costs for the period October 1, 2007, through September 30, 2008, and have issued our report thereon dated June 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, and with certain provisions of the *OES Grantee Handbook*.

Compliance

As part of obtaining reasonable assurance about whether the DA's financial schedules are free of material misstatements, we performed tests of the DA's compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the DA's internal control over financial reporting for designing our audit procedures for the purpose of expressing our opinion on the

financial schedules, and not for the purpose of expressing an opinion on the effectiveness of the DA's internal control over financial reporting. Accordingly, we do not express an opinion on the DA's internal control over financial reporting.

A control deficiency exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the DA's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the DA's financial schedules that is more than inconsequential will not be prevented or detected by the DA's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules will not be prevented or detected by the DA's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above.

This report is intended for the information of the County of Sacramento, DA's management, OES, and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to be 'JL' or similar, written over a horizontal line.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager